



Registered Charity 1183071

BASSINGBOURN PRE-SCHOOL CIO

Report and Financial Statements

for the Period Ended

31 August 2025

Hardcastle Burton LLP

CHARTERED ACCOUNTANTS & BUSINESS ADVISERS

hardcastle-burton.co.uk

Bassingbourn Pre-school CIO

Legal and administrative details

For the period ended 31 August 2025

| | |
|------------------------------|--|
| Status | The organisation is a charitable trust |
| Charity number | 1183071 |
| Operational address | Brook Road Bassingbourn Royston Herts SG8 5NP |
| Trustees | Janette Rafferty (Appointed 1 January 2020) Natasha Root (Resigned 24 September 2025) Mark Norman (Resigned 24 September 2025) Andrea Lakomy (Appointed 8 November 2024) Larua Dobson (Appointed 8 November 2024) Rebecca Penn (Resigned 24 September 2025) Christina Jagers (Resigned 31 January 2026) Rachel Mottram (Appointed 1 October 2025) Ashley Rolfe (Appointed 1 November 2025) Holly Sauble (Appointed 1 October 2025) Harriet Tilney (Appointed 1 October 2025) Elizabeth Williams (Appointed 1 December 2025) |
| Bankers | Lloyds Bank 25 Gresham Street London EC2V 7HN |
| Independent Examiners | Hardcastle Burton LLP Chartered Accountants Lake House Market Hill Royston Herts SG8 9JN |

Bassingbourn Pre-school CIO

Report of the Trustees

For the period ended 31 August 2025

The trustees of Bassingbourn Pre-school CIO present their annual report and the unaudited accounts for the year ended 31 August 2025 and confirm that they comply with the requirements of the Charities Act 2022, the trust deed, and the Charities SORP (FRS 102).

Structure, Governance and Management

Bassingbourn Pre-school CIO became registered with the Charity Commission on 23 April 2019 with number 1183071. The charities governing documents are its constitution. The charity has adopted the Pre-school Learning Alliance (EYA) model pre-school constitution 2011.

New trustees are elected or re-elected at the Annual General Meeting held each year. Parental involvement is encouraged and many trustees are family members.

Objectives & Activities

The main objectives of the charity in accordance with the 2022 Act are to provide pre-school education for children aged 2 - 4 from Bassingbourn and the surrounding areas. We aim to provide a safe, secure & stimulating environment in which children can learn and develop. We aim to provide equal opportunities to all children & their families. We firmly believe in the value of learning through play & the children are encouraged to choose from a number of planned activities in line with early learning goals and Ofsted. Our curriculum has recently been reviewed. Bassingbourn Pre-school recognises that children need a caring, supportive and nurturing environment to enable them to reach their full learning potential. The charity aims to provide activities and resources that will engage and support each individual child. Working within the Early Years Foundation Stage framework the practitioners use observations, interactions and information from parents and carers to enable each child to meet their curriculum goals. The pre-school is proud of the achievement of all its pupils and staff.

Public Benefit

The trustees have referred to the Charity Commission's general guidance on public benefit to ensure compliance when reviewing the charity's aims and objectives and in planning its future activities. The Charity's aims and objectives fall within the various descriptions of charitable purposes in the Charities Act 2022. These purposes principally include providing pre-school education for children aged 2-4 in particular by:

- Promoting their care and safety
- Promoting their education and promoting parental involvement
- Promoting their health and wellbeing
- Providing services to support them and their families and carers
- Providing services to individuals holding membership of the CIO; and
- furthering the aims of the Pre-School Learning Alliance

Public benefit is readily demonstrated in the delivery of a) the intended outcomes of the Charity's charitable purposes listed above for the general public, all of whom can benefit and b) the financial and other support which these outcomes can achieve, among the public at large or significant relevant sections of the public without unreasonable restriction.

Achievements and Performance

The trustees meet regularly and work together to promote and achieve the charities objectives. Bassingbourn pre-school continues to be a popular choice amongst parents, both from within Bassingbourn and from surrounding villages. Bassingbourn Pre-school is ideally based next to Bassingbourn Primary School. The pre-school continues to thrive and has many new enquiries for places.

Bassingbourn Pre-school CIO

Report of the Trustees

For the period ended 31 August 2025

Remuneration of Trustees

No trustee received benefits of over £60,000. The trustees may be reimbursed for expenses incurred on conducting the Charity's business.

Janette Rafferty is a trustee and employee of the charity. Her employment preceeds her trusteeship. The trustees are satisfied that her trusteeship is in the best interests of the charity and the advantages of this outweigh the disadvantages. No payment is made for trustee duties.

Financial Review

The bank accounts show a healthy balance and have been maintained as such to cover unforeseen eventualities. Reserves are maintained in line with the pre-schools reserve policy as agreed by the trustees.

The primary source of funding is the local authority, funding is provided for eligible children aged 2-4 to attend the setting. Income is also generated through pre-school fees for non eligible children and fundraising. The charity holds a small Lottery Licence through the Local Authority to allow the charity to fundraise legally when needed.

The trustees have reasonable expectation that the charity has adequate resources, toys and equipment to continue to meet its aims and objectives for the foreseeable future.

Investment Policy

Any surplus funds which are not likely to be needed for activities are placed on deposit to earn interest.

Risk management and principal risks

A detailed review of risks has been carried out covering the major aspects of the charities work. The analysis ranged from strategic and legal issues to finance and insurance matters. Appropriate procedures have been established to mitigate the risks the charity faces.

Bassingbourn Pre-school CIO

Report of the Trustees

For the period ended 31 August 2025

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2022 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charity's independent examiners are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on

and signed on their behalf by Andrea Lakomy

Bassingbourn Pre-school CIO

Independent examiner's report to the trustees of Bassingbourn Pre-school CIO

I report on the accounts of the Charity for the period ended 31 August 2025, which are set out on pages six to seven.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2022 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement:

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act or;
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Name: Chris Bloss FCCA

Date:

Address: Hardcastle Burton LLP
Lake House
Market Hill
Royston
Herts
SG8 9JN

Bassingbourn Pre-school CIO

Income and expenditure account

For the period ended 31 August 2025

| | Restricted £ | Unrestricted £ | 2025 Total £ | Restricted £ | Unrestricted £ | 2024 Total £ |
|---|-----------------|-------------------|--------------------|-----------------|-------------------|--------------------|
| Income | | | | | | |
| <i>Incoming resources</i> | | | | | | |
| Core funding | | 362,795 | 362,795 | | 246,073 | 246,073 |
| Fee income | | 23,763 | 23,763 | | 50,687 | 50,687 |
| Fundraising income | | 933 | 933 | | 1,512 | 1,512 |
| Interest | - | 2,483 | 2,483 | - | 1,411 | 1,411 |
| Total receipts | - | 389,974 | 389,974 | - | 299,683 | 299,683 |
| Expenditure | | | | | | |
| <i>Charitable expenditure</i> | | | | | | |
| Rent, rates and insurance | | 8,223 | 8,223 | | 8,223 | 8,223 |
| Maintenance | | 5,305 | 5,305 | | 11,082 | 11,082 |
| Cleaning | | 3,395 | 3,395 | | 3,293 | 3,293 |
| Salaries | | 304,440 | 304,440 | | 230,940 | 230,940 |
| Pensions | | 5,167 | 5,167 | | 3,475 | 3,475 |
| Staff Training | | 3,015 | 3,015 | | 1,254 | 1,254 |
| Administration costs | | 5,393 | 5,393 | | 2,793 | 2,793 |
| Telephone | | 666 | 666 | | 624 | 624 |
| Accountancy, payroll and legal fees | | 4,746 | 4,746 | | 4,925 | 4,925 |
| Advertising and marketing | | 140 | 140 | | 110 | 110 |
| Catering | | 1,477 | 1,477 | | 1,323 | 1,323 |
| Educational resources | | 3,377 | 3,377 | | 5,271 | 5,271 |
| Sundry expenses | | 750 | 750 | | 1,030 | 1,030 |
| Subscriptions and membership fees | | 2,560 | 2,560 | | 1,263 | 1,263 |
| Donations | | - | - | | 51 | 51 |
| Bank charges and interest | | 101 | 101 | | 89 | 89 |
| Loss on disposal of assets | | - | - | | 373 | 373 |
| Depreciation | | 9,911 | 9,911 | | 10,018 | 10,018 |
| Total payments | - | 358,665 | 358,665 | - | 286,137 | 286,137 |
| Net income/(deficit) | - | 31,309 | 31,309 | - | 13,546 | 13,546 |
| Total income/(deficit) | - | 31,309 | 31,309 | - | 13,546 | 13,546 |
| Funds at the start of the period | - | 229,015 | 229,015 | - | 215,468 | 215,468 |
| Funds at the end of the period | - | 260,324 | 260,324 | - | 229,015 | 229,015 |

Bassingbourn Pre-school CIO**Statement of assets & liabilities****For the period ended 31 August 2025**

| | | 2025 | 2024 |
|---|----------------------------------|----------------|----------------|
| | | £ | £ |
| Fixed assets | Note 1 | 10,834 | 20,745 |
| Current assets | | | |
| Cash at bank and in hand | | | |
| | Cash at bank current account | | |
| | Cash at bank savings account | | |
| | Cash at bank CIO current account | 172,197 | 131,053 |
| | Cash at bank fundraising account | | |
| | Building Society | 88,919 | 86,436 |
| | Petty cash | 540 | 343 |
| | | 261,656 | 217,831 |
| Creditors: amounts due within 1 year | | | |
| Trade creditors | 209 | 745 | |
| Sundry creditors | 7,401 | 4,689 | |
| Accruals | 4,556 | 4,127 | |
| | | 12,166 | 9,561 |
| Net current assets | | 249,490 | 208,270 |
| | | 260,324 | 229,015 |
| Funds | | | |
| Restricted funds | | - | - |
| General funds | | 260,324 | 229,015 |
| Total funds | | 260,324 | 229,015 |

Approved by the trustees on

and signed on their behalf by

Andrea Lakomy

Bassingbourn Pre-school CIO

Notes to the financial statements

For the period ended 31 August 2025

Note 1

Tangible fixed assets

| | 2025 |
|------------------------|---------------|
| Cost | £ |
| At 1 September 2024 | 32,274 |
| Additions | - |
| Disposals | - |
| At 31 August 2025 | <u>32,274</u> |
| Depreciation | |
| At 1 September 2024 | 11,529 |
| Charge for the year | 9,911 |
| Eliminated on disposal | - |
| At 31 August 2024 | <u>21,440</u> |
| Net book value | |
| At 31 August 2025 | 10,834 |
| At 31 August 2024 | 20,745 |